



STATE BOARD OF
EQUALIZATION



SPECIAL TAXES
DEPARTMENT

EXCISE TAXES
DIVISION
916-322-9651

The tire recycling
fee
is used for
programs
to promote the
recycling of tire
materials.

October 1995
Publication No. 91

Tire Recycling Fee

This pamphlet is designed to provide basic information on California's Tire Recycling Fee. If you have questions that are not answered in this publication and would like to talk to a Board representative, please call the telephone number shown on the left.

Who is required to pay the tire recycling fee?

California retailers who sell new or used tires are required to pay a tire recycling fee on each tire that is left with them for disposal. Although sellers must report the fee, they can be reimbursed by their customers for the amount of the fee. Qualified sellers must be registered with the Board. If you qualify and are not registered, please contact the Board immediately (see far left column for telephone number).

How are the revenues used?

Revenues from the fee are deposited in the state's Tire Recycling and Management Fund and are used to:

- Operate a tire recycling program
- Administer a waste tire hauler registration program
- Pay for cleanups related to the disposal of used whole tires
- Conduct research directed at promoting and developing alternatives to landfill disposal of used whole tires
- Operate a statewide tire shredding program
- Cover the regulation of the storage of waste tires

The above programs are administered by the California Integrated Waste Management Board.

How much is the fee?

The fee is currently \$0.25 (25 cents) for each tire that is left with the seller for

disposal. As noted above, sellers can be reimbursed by their customers for the amount of the fee. Moreover, sellers can retain 10 percent of the fee to cover their costs for collecting and reporting the fee (the balance must be paid to the Board of Equalization).

When must returns be filed?

Registered sellers must file a tire recycling fee return each quarter—even if no fee is due for the reporting period (that is, no tires were left for disposal during the quarter).

The return, along with the applicable fee payment, is due on or before the 15th of the month following the reporting period.

Late payments are subject to a penalty of 20 percent of the amount that is overdue.

The Board of Equalization mails returns to registered sellers. Sellers who do not receive a return are still required to file by the due date for the reporting period. If you do not receive a return, please call the Board (see telephone number in the far left column), and you will be advised of how to make your payment.



*For the telephone numbers of
offices that can assist you,
please see over . . .*

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For general information . . .

Please call 1-800-400-7115

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To register . . .

Please call the Excise Taxes Division at
916-327-4208, or write to:
State Board of Equalization
Excise Taxes Division MIC: 56
P.O. Box 942879
Sacramento, CA 94279-0056

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Taxpayers' Rights Advocate

If you are unable to resolve a disagreement with the Board, or if you would like to know more about your rights under the Tire Recycling Fee Law, please contact the Taxpayers' Rights Advocate office for help.

Call 916-324-2798 or write to:
State Board of Equalization
Taxpayers' Rights Advocate MIC: 70
P.O. Box 942879
Sacramento, CA 94279-0070
